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<b>DECLARATION FOR UTILITY OR DESIGN PATENT APPLICATION (37 CFR 1.63)</b>		Attorney Docket Number	39576
		First Named Inventor	I feday o. Udiiani
<b>COMPLETE IF KNOWN</b>			
		Application Number	60 / 414, 451
		Filing Date	09/30/2002
		Art Unit	
		Examiner Name	

As the below named inventor, I hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name.

I believe I am the original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

THE SIMPLIFIED INTERNET PAYMENT SECURITY AND TAX ADMINISTRATION PROTOCOL (SIPSTAR)

(Title of the Invention)

the specification of which

 is attached hereto

OR

 was filed on (MM/DD/YYYY) 09/30/2002 as United States Application Number or PCT InternationalApplication Number 60/414, 451 and was amended on (MM/DD/YYYY)   (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(e) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date (MM/DD/YYYY)	Priority Not Claimed	Certified Copy Attached? YES	Certified Copy Attached? NO
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

 Additional foreign application numbers are listed on a supplemental priority data sheet PTO/SB/02B attached hereto:

## DECLARATION — Utility or Design Patent Application

Direct all correspondence to:  Customer Number \_\_\_\_\_ OR  Correspondence address below  
 or Bar Code Label \_\_\_\_\_

Name **I fedayo Udiani**

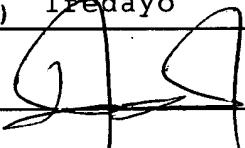
Address **9799 Goodluck Road #5**

City <b>Seabrook</b>	State <b>MD</b>	ZIP <b>20706</b>
Country <b>USA</b>	Telephone <b>301-254-2076</b>	Fax _____

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

NAME OF SOLE OR FIRST INVENTOR:  A petition has been filed for this unsigned inventor

Given Name (first and middle [if any]) <b>I fedayo</b>	Family Name or Surname <b>Udiani</b>
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Inventor's Signature 	Date <b>09/27/03</b>
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Residence: City <b>Seabrook</b>	State <b>MD</b>	Country <b>USA</b>	Citizenship <b>Nigerian</b>
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Mailing Address **9799 Goodluck Road #5**

City <b>Seabrook</b>	State <b>MD</b>	ZIP <b>20706</b>	Country <b>USA</b>
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NAME OF SECOND INVENTOR:  A petition has been filed for this unsigned inventor

Given Name (first and middle [if any])	Family Name or Surname
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Inventor's Signature	Date
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Residence: City	State	Country	Citizenship
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Mailing Address

City	State	ZIP	Country
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Additional inventors are being named on the \_\_\_\_\_ supplemental Additional Inventor(s) sheet(s) PTO/SB/02A attached hereto.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

**DECLARATION (37 CFR 1.63) FOR UTILITY OR DESIGN APPLICATION USING AN APPLICATION DATA SHEET (37 CFR 1.76)****Title of Invention** The Simplified Internet Payment Security & Tax AdministrationAs the below named inventor(s), I/we declare that: **Protocol (SIPSTAP)**

This declaration is directed to:

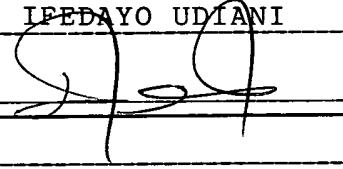
The attached application, or  
 Application No. 60/414, 451, filed on 09/30/2002,  
 as amended on \_\_\_\_\_ (if applicable);

I/we believe that I/we am/are the original and first inventor(s) of the subject matter which is claimed and for which a patent is sought;

I/ we have reviewed and understand the contents of the above-identified application, including the claims, as amended by any amendment specifically referred to above;

I/we acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me/us to be material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.

All statements made herein of my/own knowledge are true, all statements made herein on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and may jeopardize the validity of the application or any patent issuing thereon.

**FULL NAME OF INVENTOR(S)**Inventor one: IPEDAYO UDIANISignature:  Citizen of: Nigeria

Inventor two: \_\_\_\_\_

Signature: \_\_\_\_\_ Citizen of: \_\_\_\_\_

Inventor three: \_\_\_\_\_

Signature: \_\_\_\_\_ Citizen of: \_\_\_\_\_

Inventor four: \_\_\_\_\_

Signature: \_\_\_\_\_ Citizen of: \_\_\_\_\_

 Additional inventors are being named on \_\_\_\_\_ additional form(s) attached hereto.

Burden Hour Statement: This collection of information is required by 35 U.S.C. 115 and 37 CFR 1.63. The information is used by the public to file (and the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This form is estimated to take 1 minute to complete. This time will vary depending upon the needs of the individual case. Any comments on the amount of time you are required to complete this form should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, Washington, DC 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Assistant Commissioner for Patents, Washington, DC 20231.